

NEXUS-IMMUNE ACTIVITY DECLARATION
For Periods Beginning Before January 1, 2002

For taxable year beginning _____, _____ and ending _____, _____

CORPORATION NAME

FEDERAL ID NUMBER

Read the instructions on the reverse side before completing this schedule.

Did this corporation, during the period covered by this return, perform any of the following activities in New Jersey:

- ☐ Yes ☐ No (1) Own, lease or rent any real property in New Jersey?
- ☐ Yes ☐ No (2) Lease tangible property to others for use in New Jersey?
- ☐ Yes ☐ No (3) Own or lease vehicles registered in New Jersey which are provided to people who are not sales people?
- ☐ Yes ☐ No (4) Own, lease or rent any type of property located in New Jersey (consignments, inventory, drop shipments, or like transactions)?
- ☐ Yes ☐ No (5) License the use of any intangible rights from which royalties, licensing fees, etc., are derived for the use of these rights in New Jersey (for example without limitations, software licenses, trademarks)?
- ☐ Yes ☐ No (6) Solicit sales in New Jersey for services through the use of employees, officers, agents and/or independent contractors or representatives?
- ☐ Yes ☐ No (7) Perform any type of service in New Jersey (other than solicitation) such as constructing, erecting, installing, repairing, consulting, training, conducting seminars or meetings or administering credit investigations through the use of employees, agents, sub-contractors and/or independent contractors or representatives?
- ☐ Yes ☐ No (8) Provide any technical assistance or expertise which is performed in New Jersey through the use of employees, agents, sub-contractors and/or independent contractors or representatives?
- ☐ Yes ☐ No (9) Perform any detail work in New Jersey without limitations such as taking inventory, stocking shelves, maintaining displays, arranging delivery through the use of employees, agents, sub-contractors and/or independent contractors or representatives?
- ☐ Yes ☐ No (10) Carry goods, merchandise, inventory, or other property into New Jersey for direct sale to customers in New Jersey?
- ☐ Yes ☐ No (11) Pick-up and/or replace damaged, returned or repossessed goods from New Jersey customers with company owned vehicles or through contract carriers?
- ☐ Yes ☐ No (12) Make pick-ups or deliveries to points in New Jersey with company owned vehicles or through contract carriers?
Transportation Companies Only.
- ☐ Yes ☐ No (13) Provide any type of maintenance program which is performed in New Jersey by either this entity or an independent contractor?
- ☐ Yes ☐ No (14) Have sales representatives who have the authority to accept or approve sales orders from customers located in New Jersey in which acceptance/approval takes place in New Jersey and not from an out-of-state location?
- ☐ Yes ☐ No (15) Have employees, independent contractors or representatives with in-home offices in New Jersey for which they are reimbursed for expenses other than telephone or travel?
- ☐ Yes ☐ No (16) Serve as a general partner in a partnership doing business in New Jersey?
- ☐ Yes ☐ No (17) Secure deposits for sales or payment for sales and /or deliveries?
- ☐ Yes ☐ No (18) Allow catalog or on-line sales to be returned or picked up at an in-store location of a related or affiliated company?
- ☐ Yes ☐ No (19) Collect delinquent accounts directly or indirectly or repossess property?

AFFIRMATION OF INFORMATION BY AN OFFICER / RESPONSIBLE INDIVIDUAL

I hereby certify that this schedule, including any accompanying riders, is to the best of my knowledge a true, correct and complete report.

Name: _____

Title: _____

Signature: _____

Date: _____

PURPOSE OF SCHEDULE

This schedule must be completed annually and be made part of the Corporation Business Tax return (either Form CBT-100 or CBT-100S) filed by any *foreign* corporation seeking to claim immunity from income taxation pursuant to Public Law 86-272, 73 Stat. 555, USC § 381 and pay the minimum tax prescribed under N.J.S.A. 54:10A-5(e). This schedule is not to be filed by corporations incorporated under the laws of the State of New Jersey.

GENERAL PROVISIONS

As a result of the New Jersey Tax Court decision of **Pomco Graphics, Inc. v. Director, Division of Taxation**, 13 New Jersey Tax 578 (1993), *foreign* corporations who merely solicit orders or engage in activities completely ancillary to requests for orders and satisfy all the other requirements of Public Law 86-272 are nevertheless subject under N.J.S.A. 54:10A-2 and have sufficient connection with the State of New Jersey to require it to file page 1 of the Corporation Business Tax return (either Form CBT-100 or CBT-100S) and pay the applicable minimum tax.

Conversely, activities that go beyond the protection of Public Law 86-272, would require a *foreign* corporation to file the Corporation Business Tax return (either Form CBT-100 or CBT-100S) in full and pay the appropriate tax based upon application of the three factor business allocation factor to entire net income.

Instructions

Foreign corporations must answer either “yes” or “no” to *every* question in order to determine whether or not a minimum return or a complete return should be filed.

- 1) If *any* question is answered in the affirmative, this schedule cannot be used. The corporation will be required to file a complete New Jersey Corporation Business Tax Return and apportion its net income to New Jersey.
- 2) If *all* questions are answered in the negative, this corporation meets the minimum tax filing requirements. Accordingly, complete only page 1 of the Corporation Business Tax return (either Form CBT-100 or CBT-100S), attach this schedule and remit the applicable minimum tax.
- 3) If Schedule N is *not signed* by an officer/responsible individual, a full return will be required regardless of how the questions are answered.